

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

DANIEL TOCHEN,)	
)	
Plaintiff,)	TC-MD 080912B
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION

On August 11, 2008, Plaintiff filed his Complaint challenging Defendant’s Notice of Deficiency Assessment for the 2004 tax year. On October 15, 2008, Defendant sent an agreement to Plaintiff recommending that the Notice of Deficiency Assessment be upheld and requested that Plaintiff sign and return it. After Defendant reported it had left messages and had not received any response to the messages or the return of the agreement, the court issued a Journal Entry.

The Journal Entry stated that if Plaintiff did not contact the court within 14 days of the date of the Journal Entry, November 20, 2008, the court would adopt the recommendation of Defendant that Plaintiff has a tax-to-pay in the amount of \$100. The court has not received a response from Plaintiff. Now, therefore,

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IT IS THE DECISION OF THIS COURT that for tax year 2004, Plaintiff has a tax-to-pay in the amount of \$100, with interest and penalty due.

Dated this _____ day of December 2008December 2008.

JEFFREY S. MATTSON
MAGISTRATE

If you want to appeal this Decision, file a Complaint in the Regular Division of the Oregon Tax Court, by mailing to: 1163 State Street, Salem, OR 97301-2563; or by hand delivery to: Fourth Floor, 1241 State Street, Salem, OR.

Your Complaint must be submitted within 60 days after the date of the Decision or this Decision becomes final and cannot be changed.

This document was signed by Magistrate Jeffrey S. Mattson on December 12, 2008. The court filed and entered this document on December 12, 2008.